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A Word of Explanation to New Friends

THE Manufacturers Association of Connecticut is a voluntary service organization made up of approximately 800 of the representative industries of Connecticut, which in turn employ approximately 225,000 workers and represent invested capital of over \$692,000,000.



The Association was incorporated in 1910 and has for its object the advancement of the interest and welfare of its manufacturers and of the State of Connecticut as a whole. It serves its members in all matters in which they have a common or an individual interest. It speaks for them before Congress, at the State Legislature, before the Interstate Commerce Commission, or wherever united representation is required. Through the medium of *Connecticut Industry* and a special bulletin service, it keeps members advised of matters of importance, whether this be in the field of human relations, federal or state taxation, coal or commodity rates, transportation, research, power, or any one of the hundred other subjects in which the manufacturer of today is keenly interested. Under the direction of its Board of Directors and its committees, composed of industrial leaders who give generously of their time to Association affairs, it is guided in the difficult problems which beset industry at every step and the ultimate and satisfactory solutions of which are so vitally important in a state as highly industrialized as is Connecticut. Over seventy prominent industrialists, each an expert in his field, serve upon these committees, giving the benefit of their wide experience to the membership at large, and in this self-sacrificing interest lies the organization's greatest strength.



It is the aim of the Association to be constructive and progressive and to help make Connecticut the best state in the Union industrially and every other way. In addition to serving its members, the information which it compiles on numerous matters of general public interest is available for the use of the state and for outside research organizations.

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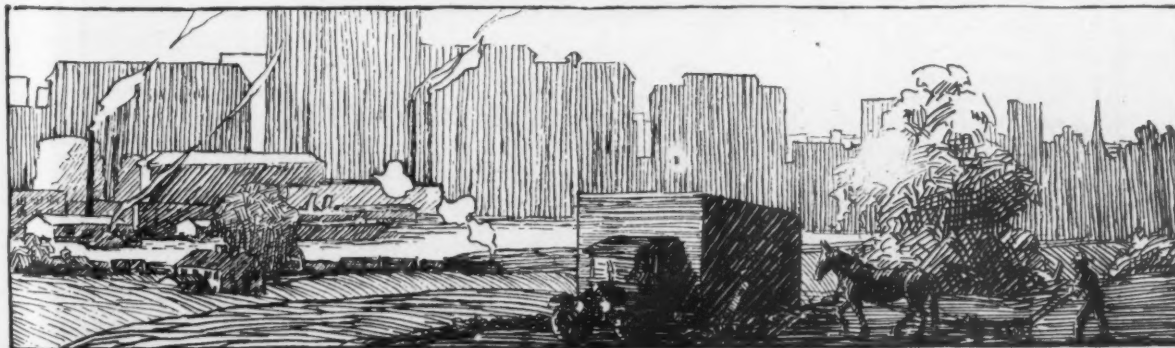
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MOTOR TRUCK REGULATION

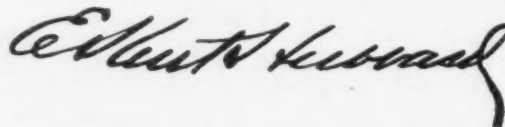
It is not generally understood that for the past year and a half the Interstate Commerce Commission has been engaged in a nation-wide investigation, involving hearings in all parts of the country, into the subject of the regulation of motor trucks in interstate commerce. It is known by comparatively few users and owners of motor trucks that Attorney-Examiner Flynn, in his tentative report to the Commission, has concluded that common carrier motor trucks operating in interstate commerce should be subject to Federal control.

It will be evident to those who read the report of the Attorney-Examiner that he considered himself between two fires. He attempted to appease those few who want regulation, but at the same time, he recognized the utter hopelessness and the danger of attempting to regulate contract carriers or private operators. There are at least ten major exceptions which can be presented and which undoubtedly will be presented on the date set for oral argument, February 10.

The record of testimony discloses the fact that there is no general demand for the regulation of motor trucks in interstate commerce. The states are clothed with sufficient power and authority to set up all necessary regulation in regard to safety. The shipper's interests are safeguarded through his ability to take recourse in the courts. The Federal Government, under existing Federal law, has sufficient authority to regulate when the states are powerless.

There is no demand for Federal regulation of motor trucks and Congress will be, and of a right ought to be, slow in accepting the conclusions of the Attorney-Examiner, even though the Interstate Commerce Commission in its wisdom offers it as its final report.

On the other hand, the Attorney-Examiner is sound in his conclusion that there is a demand and that there should be regulation of interstate motor bus carriers. Regulation of this transportation agency presents a much more simple and entirely different problem than the regulation of motor trucks. It is to be hoped that finally the question of regulation of these two agencies will be considered separately.



Industrial Electrical Heat

By CHARLES F. SCOTT

Professor of Electrical Engineering, Yale University

Address before the Electrical Heat Treating Conference at Yale University

SCIENCE; engineering; industry. Science leads by its new discoveries. Engineering develops and applies and finds how to use new materials and new methods. Industry utilizes new materials and new methods in better output.

It is well for these different groups to get together in conference. What can the scientific metallurgist tell us regarding what goes on in the metal in the process of heat treatment? What are the exact measured temperature conditions which should be maintained and which can be substituted for the guessing or the rule of thumb method which has been evolved through past centuries? Then, how does electricity compare with other sources as a means of producing these conditions accurately and repeatedly? What are its advantages for what goes on within the furnace and what are its advantages for what goes on outside the furnace in making the treating process fit into the manufacturing schedule? In other words, what can the metallurgist and the electrical engineer contribute to improved product and economy in production in the heat treatment of metals?

Let us first take a brief general survey of electricity in industry. In the manufacturing industry raw materials are transformed into finished product by changing their form or

character. The two principal agencies are power and heat; power for driving tools for changing the form, and heat for changing the character of the materials. To the old time

factory came car loads of raw material and coal. Coal through boilers and engines supplied power and in furnaces produced heat. Men directed the operations.

Then came electricity. It aided the men by giving light of a quality which makes its superiority unrivalled and its use universal. Then the electric motor replaced engines and shafting and belts. It did more too, than supply an equivalent horse power. It modernizes factory production by its better power, through its adaptability, capability, economy and speed control. A manufacturer in Hartford years ago said, "Mr. Dunham, your power costs as much as our

old power, but it is so much *better* power." A machine tool exhibit was recently held in Mason Laboratory. A hundred tools, big and little, were placed as convenience dictated, driven at speeds at will. Imagine if you can such an aggregation of machines driven by old time engine, shafting and belts, instead of by individual motors. If this exhibition had occurred thirty years ago it would have been heralded as an electrical exhibition of motor drive.



PROFESSOR SCOTT

Then came electrical heat, useful for a dozen functions in performing a thousand operations.

Electricity transforms and subdivides and reproduces. The light of the burning fire under the boiler in the power house reappears in the light of thousands of electric lamps. The power of the great engine is reproduced in a hundred motors variable in speed and output ranging from the driving of a clock to the reversing rolls of a steel mill. The electric motor has revolutionized industry by putting more and better power under control of the workmen. The heat of the great furnace under the boilers reappears at the end of the electric circuit readily controlled in any quantity at any temperature, without ashes or smoke, transformed at the ideal efficiency of 100%.

The water power of the Housatonic now, of the St. Lawrence later, also may produce electric light and power and heat.

Electric light has lengthened the workable day to 24 hours, it has created a new era in illumination; and it is a vital factor in improving working conditions and in increasing the quality and quantity of the product.

Why has electricity been so useful to industry that in a third of a century it has emerged from an interesting curiosity and now supplies over 70% of the industrial power? One reason is that it comes in immaterial form and supplies just what is wanted without objectionable by-products. For example, the electric lamp furnishes light without the renewal of oil or the flow of gas or the supply of air. It can be controlled from a distance; it does not have to be lighted with a match. There is no flame; there are

no hot gases to be disposed of. The old time factory carried power from a big engine by means of shafting and belting to the machines distributed through various floors and aisles. Now the stationary wires carry current to the motor which can be placed in any position and can supply power in any amount at any speed under automatic control.

Likewise with heat, there is no oil or gas or air to be supplied. There are no hot gases and fumes to be carried away. It is not necessary to start with a temperature far in excess of that needed by the metal to be treated. The electric heat is superior because it does not have undesirable accessories. We can get just what we want, just where we want it and the advantages which have been found in the use of electric heat consist very largely in the absence of the undesirable features of other methods.

Years ago electric lighting was the principal electric load on the factory. The introduction of motors was slow at first and then was greatly accelerated, particularly during the war period, when there was a sudden great demand for power. The individual factory was limited by its engine capacity and to increase this called for capital,

time and reconstruction of the power transmission system. A motor, however, could be placed where needed, wires run to it and power could be obtained from a public power station as needed. The large power station could make power far cheaper than the individual factory and it had the advantage of diversity and of high load factor in supplying many industries.

Hence, electric power in industry means not

THE conference on Electric Heat Treating held at Yale University under the auspices of the Electric Engineering Department of Yale in coöperation with the Research Department of the Association, was the first of several conferences of a similar nature to be held in the coming months. It was originally intended to hold one session only, covering at that time all forms of heat treating, but it soon became evident that such an arrangement could result only in a very superficial discussion of each phase of heat treating and it was therefore determined to hold separate conferences in order to allow ample time for each subject. As previously announced, Heat Treating by Gas and Coke will be the subject for the second conference of the series.

The address by Professor Scott reproduced in these pages, was one of a number of excellent technical papers presented that day, all of which are being printed by the Association for distribution in pamphlet form. Appendices which originally accompanied Professor Scott's paper have necessarily been omitted here because of lack of space, but will appear in the reprint.

merely the convenience of the lamp or the motor or the heater as an instrument for performing its particular service but it means that the whole problem of producing power is removed from the duties of the factory manager and becomes a commodity which can be purchased as wanted. To the modern factory therefore, come carloads of raw material and an electric circuit which brings light and power and heat.

Electricity makes progress possible. In lighting, which is nearly a half century old, new lamps, new reflectors, new ways of using light for specific purposes are being constantly developed. The Illuminating Engineering Society gives a progress report for last year of over a hundred pages. New motors and new methods of control and factory reconstruction to utilize these advantages are being constantly developed. So in electric heating we have the means for progressive development towards new and better ways of doing things. It can be used for warming, drying, blueing, hardening, tempering, annealing, carburizing, melting, vitreous enameling. The products are legion and the apparatus takes many forms.

Each type of work and in general each factory, may present its own situation with its peculiar conditions and limitations. The whole field of heating is so wide that this particular conference has been restricted to a single branch of heat treatment of metals. In this particular field the writer lays no claim to being an expert. In discussion with experts he sought to discover just what electricity does which accounts for its extending use (the use of electric heat has doubled in the past four years) and the enthusiasm of its advocates. Interest soon shifted from the metallurgical and electrical features to the indirect and unexpected results, the by-products of the electrical method, which mean economy in production.

The finds include items covering features as remote from furnace temperature as working conditions, floor space and quantity of material in process. The relative importance of the va-

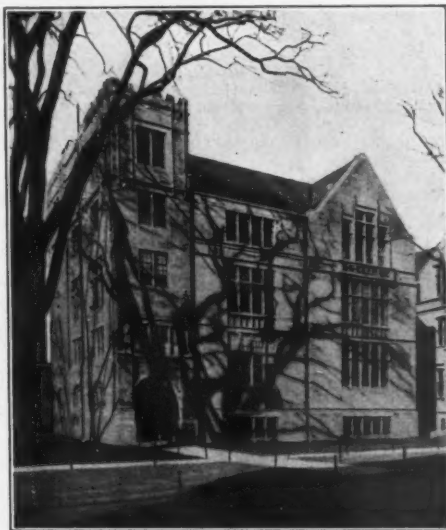
rious items obviously differs in different cases and those irrelevant under some conditions may be controlling factors in others. Thus, in one place the disposal of the hot gases from the fuel furnace may cause no inconvenience, while in another it may be the determining factor. The objectives are quality of product and economy in production.

A study of the list emphasizes what is outside the furnace as well as the temperature within. Factory manager as well as metallurgist is involved. The metallurgist is concerned with quality and is concerned with what goes on inside the furnace, but the manager is concerned with both quality and production cost and the latter involves many things outside the furnace.

Some of the actual results which are being secured in electric heat treatment in New England have been collected by R. M. Keeney and his summary of the results of

adoption of electricity for heat treatment in ten installations, which include hardening, annealing and carburizing of a considerable variety of items, shows that the return on investment, which is reported in nearly every case, ranges from 20 to 100%; that there is better temperature control, increased production and elimination of rejects; that all of the installations report reduction of cost in one way or another including lower labor cost, reduced overall cost, lower maintenance cost and less cost for electricity than gas. Half a dozen other items of improvement are mentioned in one or more cases.

Is Connecticut making full use of electric heat in securing high quality in its products? It is significant that the automobile industry, which New England, being the home of the machine tool and of skilled labor, should have claimed and held for its own, has settled in the Middle West and that Detroit has a population nearly equal to that of Connecticut. Will New England secure hold of the airplane industry? If so, will it not be forced to the electric method of quality production in which the automobile industries of Detroit are outstanding?



*Dunham Laboratory of Electrical Engineering,
Sheffield Scientific School, Yale University*

Letting the Wholesaler Determine His Own Discount

By GUY HUTCHINSON

Executive Vice-President of the Hoffman Specialty Company

The following article, reprinted from Printers Ink Monthly, is offered because of the very interesting solution advanced by Mr. Hutchinson, for a most perplexing problem. It is of particular interest, too, to Connecticut manufacturers because of the fact that Hoffman valves are made in Connecticut.

SALES managers are constantly up against the wholesalers' cry for bigger discounts. This man thinks he ought to have as much off list as any of his competitors; that man thinks he's getting an unfair break. If the sales manager does not give in to these complaints, the jobber sulks. And if the sales manager does grant a larger cut to one wholesaler than other jobbers demand a greater slice off their prices. Either way there is dissatisfaction.

Three years ago we faced just such a situation, but instead of making the usual compromise and trying to give every complaining wholesaler a little something to make him feel good, we created a new plan that has since worked with splendid success. We drew up a score sheet containing all the things that we felt wholesalers should do to co-operate with us in selling Hoffman valves. We gave this sheet to the jobbers, and we told them to go ahead and chalk up their actual value to us from the standpoint of sales, distribution and co-operation. The total points they scored, we declared would determine the discount they would receive.

The idea worked. As a matter of actual

fact, the plan is one important reason why we have more than doubled sales in the last two years.

The genesis of the idea was this: While we sell only to jobbers of plumbing and heating supplies, there were many little fellows who could qualify as wholesalers even though they did not do a great deal of business. These little fellows, however, believed that as long as they were jobbers, they were *per se* entitled to full discounts.

From our angle, they were not giving us enough business to justify as great a discount as we allowed wholesalers who gave us really big volume. But just saying so was not enough. Either we had to grant greater discounts and have a dozen other jobbers also on our trail for larger cuts or we had to refuse the discount increase and find ourselves

with a sulky jobber on our hands.

Finally we asked, "Why do we give discounts at all?" The answer was, because the wholesaler has a certain value to us and a discount is one way of compensating him for this value.

The second question then was, "Why not, in that case, pay each jobber according to his



GUY HUTCHINSON

actual value to us?" The answer to that was, "How?"

A scoring system of some sort suggested itself, and after we had put considerable thought on the scheme, it seemed to us that there were three really vital points to consider in determining the value of any wholesaler to us. They were that:

(1) The more business he gave us, the more valuable he was;

(2) The better distributive facilities he had, the greater his value from our viewpoint;

(3) The more he co-operated in selling and developing markets, the more he was worth.

These three points were basic, because, for example, of two jobbers who gave us equal volume, the one who worked more closely with us to develop new markets was really worth more. If another had better distributive facilities, his potential value was higher. What we were after, then, was to determine the true value of each jobber to us in terms of actual sales and also in terms of potential sales.

To build a system for judging, we worked backward. That is, we took a jobber whom, we felt, ought to have a certain discount in order to provide him with sufficient profit to be well worth his while to handle our product, and we figured, from his actual sales, his distribution facilities and his co-operation, a point ratio for each factor. We then theoretically tried these ratios out on other accounts, and when we were convinced that we had a workable scale, we held a conference of our field organization. To our salesmen we outlined the proposed score sheet and indicated what we expected it to do. We explained how best to bring it before jobbers in order to create a favorable reaction, and then we sent our men out to interview all of our jobbers personally.

At this point it might be wise to describe the actual scoring, so that our experiences with it will be clear.

Our form is four pages in size, is called a "rating and discount sheet for Hoffman Wholesalers," and has this foreword:

"In developing this policy we have kept foremost in mind the fact that no selling plan is sound unless it is mutually advantageous.

"Wholesalers recognized by the plumbing and heating industry or specializing in the sale of heating equipment to the heating and plumbing trade, or in the sale of steam specialties, are eligible to qualify.

"No wholesaler can claim he is not receiving the proper discount. He determines his own discount by the total points scored according

to his facilities for distribution, co-operation and volume."

On page two is the heading: "For determining Hoffman Wholesalers discounts on venting valve by points scored under facilities for distribution — co-operation — volume."

In the first section, under "Facilities for Distribution," are four point-scoring possibilities, and the maximum to be credited is five points. Credit of two points is given for "recognized by plumbing and heating industry as a wholesaler, maintaining general stocks to fill orders in territory covered," as opposed to one point if he is only "regarded by trade as an occasional source of supply." If he specializes in sale of steam specialties to mines, mills, etc., he scores one point, but there are two points for the man who "specializes in selling a complete line of heating equipment to the plumbing and heating trade." He scores one further point if he has an adequate sales organization to merchandise our product.

This section pretty well covers the distribution facilities of all types of wholesalers, and the man who reads the requirements can very easily grade himself on the basis of the service he is equipped to render and put down the scored points in a column on the right-hand edge of the page.

The second part considers "Co-operation," and here it is possible for a man to score seven points. He gets one point if he "promotes sale of Hoffman venting valves," and another if his "previous year's net purchases of Hoffman Controlled Heat specialties (a second line of ours) amounts to \$1,000 or more." We then allow three points if he "maintains an agreed stock for 90-day demand." (Later I shall touch on this feature in detail, for it is very important to any plan such as this.) Another point is given to the man who "uses best effort to advance the good-will of the Hoffman Specialty Co.," and the seventh point is for furnishing "quarterly stock report."

In the third division, which considers volume, twelve points are the maximum and they are based on actual sales in dollars. We qualify this, in order to appeal strongly to the jobber who would really like to work closely with us in the future, by saying that the points are awarded for "previous year's purchases and shipments or an immediate purchase and shipment."

Four points are allowed for \$500 to \$1,000; six points for \$1,000 to \$3,000; eight for \$3,000 to \$6,000; ten for \$6,000 to \$12,000; and twelve for anything above \$12,000.

When each of these sections has been figured out — and the work may be done accurately in very little time because no elaborate recording is required — the total is added and the jobber knows exactly how many points he has scored. Then, from this total, he can immediately find his discount, because at the bottom of the page is listed the value, in terms of discount, of the scored points.

Printed plainly is: "Five points scored entitles a wholesaler to a discount on the line of 20 and 10 per cent." "Fourteen points entitles a wholesaler to a discount from list prices of 40 per cent." A total of eighteen points brings with it a 40 and 5 per cent allowance and twenty-two points carries an automatic discount of 45 per cent.

As we have two separate products, we allow the scoring to overlap a little, but for purposes of clarity in this article I am considering just one line of venting valves. Page three of the form has a similar scoring for our Controlled Heat specialties.

On a single page, then, any wholesaler can figure easily and quickly just what his value is to our company and just what discount he rates on that basis — which applies to every other jobber as well. If he is on the margin between the 20 and 10 per cent and the 40 per cent discounts, for example, he can readily determine a way to co-operate more closely or do a larger volume and so gain the points that will give him a larger discount.

On page four we have what is an important element in the plan. It is practically an order blank, being a sheet based on minimum stock for 90-day demand for business of varying volume, with columns for total stock to carry, stock on hand, and stock to order. The items in our entire line are listed down the page so that the columns can be filled in for handy record, and at the bottom of the page are suggested minimum stocks based on yearly purchases.

This last page ties in closely with that feature in the co-operation section on page two for which three points are given — "maintains agreed stock for 90-day demand." This element is one of the most important and warrants a premium of three points, because to the manufacturer in these days of hand-to-mouth buying it is of considerable consequence that his wholesalers have adequate stocks on hand to take care promptly of all orders from dealers and yet equally important that he does not overstock.

We felt, if the consumer was to find Hoff-

man valves available at the moment desired, that jobbers must always have adequate stocks. Our problem, as the salesman took this scoring sheet out to the trade, was to present this feature of the plan in such a way as to gain co-operation instead of arousing antagonism and appearing to snoop into each man's private business.

We had to introduce this feature very adroitly, first outlining to the wholesaler that our primary reason for bringing the entire plan into existence was to develop close co-operation with the trade to our mutual advantage—to get Hoffman products easily and quickly to the consumer. Having indicated that the plan in general was designed to create fair and equitable discounts as well, our men then had the task of selling the wholesaler on the idea that giving us details of his stock was for the purpose of increasing his sales as well as our own. We wanted to know about his stocks merely so that we could co-operate better with him.

Sometimes the immediate reaction was that it was none of our business what stock he had on hand, and in such instances we explained that we had no desire to butt into the wholesaler's business. Our whole thought, was (1) to enable him to have ample stock to take care of all possible orders from the steam heating contractor or plumber and (2) to prevent his overloading himself and being forced to carry items which might stick to his shelves in spite of anything he could do to move them in his territory.

This presentation of our idea for the 90-day stock and the quarterly report invariably struck home, and I have gone into it at length because our hardest work in introducing the new discount system was to develop the best approach for this feature.

The first reaction to the plan as a whole was satisfactory. From the start, our men met with interest, for jobbers realized the equity of basing discounts on their value to the manufacturer. Side by side, the salesman and the jobber worked out the point score, and then the sheet was sent to the home office for approval.

There was nothing hard and fast, nothing arbitrary about the scoring. Each case was treated individually, but on the basis that the wholesaler must give us value received for his points. For instance, the wholesaler might admit that in the past he had not given his best efforts to pushing the line but would prom-

(Continued on page 20)

New Industries of Connecticut

No. 8. *The Stamford Wall Paper Company*

By W. A. DOWER

TAKE out your road-map of southern New England. Starting at New York City, trace the Boston Post Road as it winds its way along the shore of Long Island Sound, through Stamford, Bridgeport, New Haven, New London, and on to Providence and Boston. Imagine meanwhile that all the projected improvements along the way are completed, and that you are traversing a broad four-lane highway. Now trace with your pencil some of the

The company manufactures engraved wall-papers exclusively, and is about the only company in the United States specializing in the higher grades of engraved papers. The manufacturing method used is known in the trade as the calco-sanitary process. The papers are printed in oil colors from hand engraved copper rollers on a fine grade of tough paper, and then embossed with engraved steel rollers. The designs used are all original and are created



Plant of The Stamford Wall Paper Company

side tours you might take, Norwalk to Danbury, Bridgeport through the Naugatuck valley to Waterbury, New Haven through Meriden and Hartford to Thompsonville, Hartford to Middletown and over the beautiful Connecticut River road to New London, and thence through Norwich and the textile country to Putnam. Then stop and turn over this thought in your mind: despite the gloomy tales you hear about New England industry, one of Connecticut's *new* manufacturers turned out and marketed enough wall paper in the last year or so to cover all those highways, even though the management's avowed aim is quality and not quantity!

The Stamford Wall Paper Company, the concern which made this record, came to Connecticut as a newly-formed corporation in July, 1924, and started operations shortly afterward in the former Kahler shoe factory, which abuts on the main line of the New Haven Railroad in the west end of Stamford. The property consists of a two-story brick main building with about 30,000 square feet of manufacturing space, and a separate boiler house.

by the firm's own artists. The engraving, too, is done under the same roof. "Stamford Decorations," the market name of the product, are all washable and light-fast.

The plant has been running to capacity for the last year and a half, turning out in that period upwards of a million and a half rolls of wall paper. The principals, who have voiced their satisfaction with Connecticut as a manufacturing point, are C. M. Dubois, president, Frank E. Leitch, vice-president, and William C. Denwiddie, secretary.

The manufacture of wall paper is a new incident in Connecticut's industrial history. But when so many of the other primary or secondary materials for building construction are made here, as building hardware in Stamford, New Haven, New Britain and Terryville; paints and chemicals in Stamford and the Naugatuck Valley; building tradesmen's tools in New Britain; brick and artificial stone in New Haven and points north, it is natural for this new line to gravitate towards the production center of the United States for building trade material.

Congress at a Glance

News of the Month in Washington

Government or Private Business?

THE Merchant Marine situation assumes new importance to Connecticut with the hearing before the Shipping Board of the American Brown Boveri Electric Corporation on the latter's proposal to establish a four-day trans-Atlantic passenger and mail service, more fully described in a special article in the December issue of *Connecticut Industry*. Laurence A. Wilder, chairman of the ship-building division of the Brown Boveri Company, sought action by the Board in declaring his company's proposed service essential under Section 7 of the Merchant Marine Act of 1920, that being a necessary step before further action can be taken. He sought also a revision of loan provisions of the Merchant Marine Act, so that a Government loan of \$94,500,000 could be secured, this being the amount required for three-fourths of the cost of the six ships constituting the service. The Trans-oceanic Corporation, Mr. Wilder told the Board, would supply \$25,000,000 for construction and \$25,000,000 for the operation of vessels, this having been assured by private sources.

Two days later Senator Bingham secured the passage in the Senate of a resolution calling upon the Shipping Board to make a report on the proposal submitted to it. The resolution was adopted by unanimous consent after Senator Walsh of Massachusetts voiced his objections, withdrawn when Senator Bingham agreed to an amendment which calls upon the Shipping Board to include in its report a statement on the financial responsibility of the sponsors of the plan and how they propose to finance the service.

In the meantime the Jones bill moves along apace and the Senate seems determined, in spite of the opposition of Administration Senators, to have Government ownership and to require, moreover, the unanimous consent of the Shipping Board before any Government owned vessel can be sold hereafter.

A Protective Tariff

NEW ENGLAND came into the lime-light during a discussion over the tariff which waxed heatedly for several days. The McMaster resolution, calling for an immediate downward revision of the tariff, was tabled in the House. Initiating in the Senate it would have had no standing other than to indicate Senatorial views. Senator McLean engaged

in a lively discussion with Senators Nye, Shipstead, McMaster, Dill and others, repeatedly urging the fallacy of attempting to force Congressional action in order that schedules might be changed, which had not even been presented to the Tariff Commission where 50% reductions may be made if the facts presented justify such action. Those woolen manufacturers who at least think they have not been troubled with unduly heavy profits and who seem to remember having heard rumors of some depression in their industry will feel complimented at Senator Dill's remarks.

"A reduction in tariff," he said, "would not help the excessive dividends and profits of the woolen manufacturer."

Senator McLean: "They are not enjoying any such profits."

Senator Dill: "But it would help the farmer who is almost starving to death because he has to pay such enormous prices for what he has to buy."

Senator McLean: "The Senator has read figures as to the wages of the employes of the woolen mills and he finds that they have been reduced."

Senator Dill: "Yes, and in the face of the high tariff given the manufacturers."

Senator McLean: "Is it the Senator's idea that a reduction of the tariff would enable the employers to pay higher wages?"

Senator Dill: "Oh, no. I do not think the tariff has anything to do with the wages paid."

Senator McLean: "Then the Senator does not think that a reduction of the tariff on woolen goods would benefit the employes?"

Senator Dill: "I do not think it would hurt the employers and I know it would benefit the great mass of the people who use woolen goods."

Senator McLean: "The Senator does not think it would hurt the employers?"

Senator Dill: "No, because they have such enormous profits and dividends now."

Senator McLean: "They have not been enjoying profits for some time past."

Senator Dill: "I have not read the latest reports, but in recent years, since the last tariff bill was enacted into law, their profits have been very large."

Senator McLean: "I do not know where the Senator got his figures."

Senator Dill: "Perhaps in the last year their profits have not been so large, but my

point is that the tariff does not bring the laborer better wages."

Senator Copeland of New York had undertaken the day before to show that the tax on aluminum was exorbitantly high. "His wife," said Senator McLean, "bought an aluminum utensil of some kind. She wanted to preserve some fruit. I think he called it a pot. She paid \$4.55 for it. The Senator from New York, as a profound student of economics, told the Senate what tax she had to pay on that utensil. Eleven cents a pound on the raw material made 33 cents. He took a dollar off from the price she paid, \$4.55, which resulted in \$3.55. That, in his opinion, carried an ad valorem tariff of 55 per cent. That made a tax of \$1.95. He added the 33 cents to the \$1.95, and made a tax of \$2.28 as the tax his wife had to pay on that utensil.

"Of course, every member of this body who knows anything about the subject understands that the ad valorem tariff would be imposed upon the foreign value of this utensil about which the Senator from New York spoke, which, as near as I can ascertain, would be less than \$1 on the imported similar article.

"So, if you take 55 per cent of \$1, you will get the ad valorem duty on this article. The Senator from New York was only about 66% per cent wrong. That is doing pretty well for anybody on the other side of the Chamber who undertakes to discuss the tariff question."

Senator Shipstead then took the floor and paid New England one of the greatest compliments it has ever been paid. It is of little importance that he did not intend it as a compliment, for the fact remains that New England as such has at last been accused of having a real bona fide bloc. Asked by Senator Bingham to explain his use of the term, Senator Shipstead referred to the activities of the New England Council which he interpreted as being directed against other sections of the country, quoting sections from replies received by the Council to a questionnaire sent out to New England members of Congress.

"I am sure," he said, "that the Senator from Connecticut will agree with me that it is not necessary for the Senator to ask me anything about anything concerning New England, that part of the country that has been dedicated to the bean and the cod —

Where the Lowells speak only to Cabots
And the Cabots speak only to God."

Let us hope, let us pray, that the Senator never learns the awful truth that the sacred

cod has been hung upon a number plate and that the Cabots are conversing familiarly with the hoi-polloi through the medium of an advertising page on such lowly subjects as mattresses.

Group-Buying Bill

THE Newton bill to amend the Webb-Pomerene Export Trading Act of 1918, so that users of raw materials may form associations to import these commodities without infringing upon the anti-trust acts, has the support of Secretary Hoover and numerous trade associations which were represented at the hearings. Rubber, sisal and potash are particularly involved.

Anti-Injunction Bill

THE anti-labor injunction bill, introduced as S. 1482 by Senator Shipstead and H. R. 7759 by Representative La Guardia, is as important as it is brief. It would amend "An act to codify, revise and amend the laws relating to the Judiciary" approved March 3, 1911, by adding a new section, as follows: "Section 28. Equity courts shall have jurisdiction to protect property when there is no remedy at law; for the purpose of determining such jurisdiction, nothing shall be held to be property unless it is tangible and transferable, and all laws and parts of laws inconsistent herewith are hereby repealed."

The Industrial Relations Committee has already recommended that the Association oppose such discriminatory legislation and, in anticipation of the possible introduction of other changes in the Sherman and Clayton Acts, has appointed a special committee which is engaged in a study of this legislation.

Weights and Measures

REPRESENTATIVE Britten of Illinois has again come to the fore with the usual metric system bill, H. J. Res. 10. The Association has reiterated its stand of previous years in opposition to any legislation which has for its purpose the compulsory adoption of the metric system.

Mr. Tilson is sponsoring a bill, H. R. 7208, on which a hearing has already been held, and which proposes the standardization of weighing and measuring devices, by having each type passed upon by the Bureau of Standards to determine its accuracy and susceptibility to fraud. Mr. Tilson has assured the Association that this measure has no connection with the metric system.



Fairchild Aerial Surveys, Inc.

AERIAL VIEW OF THE AMERICAN PIN DIVISION OF THE SCOVILL MANUFACTURING COMPANY, WATERBURY

At this plant, which is located in the Waterville section of Waterbury, plumbing supplies, stampings and metal specialties are now made, the pin business having been transferred to the Oakville Division. The river was diverted from its course to allow room for the expansion of this business and that of other manufacturing interests in the vicinity. This is the twelfth of a series of aerial views of Connecticut plants appearing in Connecticut Industry

Industrial News Around the State

HUBBELL SUCCEEDS FATHER

Harvey Hubbell, Jr., has succeeded to the presidency of Harvey Hubbell, Inc., of Bridgeport, following the recent death of his father, Harvey Hubbell, Senior.

Mr. Hubbell, who is twenty-six years old, six years ago gave up his plans to enter Princeton and instead went to work at the factory.

PLATT HEADS AIRCRAFT CORPORATION

The Aircraft Corporation of America, which started work on the construction of a factory and airplane landing at Milford, has elected Judge Omar W. Platt president, to succeed John H. Stelling, resigned. A statement has been issued by William A. Rose, secretary of the company, announcing that plans are under way for the completion of the construction work.

BUILDING THE BIG BRIDGE

The American Cable Company, Inc., associated with the American Chain Company of Bridgeport, has been awarded contracts for the main cable wire suspender ropes, hand ropes and wrapping wire for the Detroit International Bridge. The main suspension span of the new bridge is 1850 feet, 100 feet longer than the similar span on the Delaware Bridge at Philadelphia, now the longest suspension bridge.

The American Cable Company will also supply the wire for the Mt. Hope Bridge at Bristol, Rhode Island. This is being drawn at the Page Steel & Wire Company, also associated with the American Chain Company, by a new process which adds 20% greater strength than ever used in wire for this purpose.

CROFUT AND KNAPP CELEBRATE ANNIVERSARY

The Crofut and Knapp Company of Norwalk has just celebrated the fourth anniversary of the opening of its new plant on Van Zant Street, East Norwalk. The plant was thrown open to the public during the day, guides being furnished to explain to visitors the various manufacturing processes. In the evening a reception and fashion show was held at the armory, followed by an entertainment.

"NUMBER 3553"

The first of ten new freight locomotives made by the American Locomotive Company for the New Haven Railroad, is pictured on this page. Of the so-called New Haven

type," Number 3553 is a marvel of engineering science and skill. It is capable of hauling 100 loaded freight cars at fast speed and its tractive power of 71,100 pounds is 17,200 pounds over Mountain type locomotives 3300-3348.

The engine measures 96 feet in length and with the tender weighs 331 tons. It is equipped with three cast steel cylinders, 22 inches in diameter and the McClellon type boiler, perfected after twelve years of study on the New Haven Road, has a pressure of 265 pounds per square inch. W. L. Bean, mechanical manager of the road designed and patented the smokebox, which is made of a one-piece steel casting, providing for simplicity of construction, strength and a maximum avoidance of air leaks. J. C. Hassett, mechanical engineer, has designed a new arrangement of swinging doors on the automatic stoker which results in greater safety to employees.

A multiple throttle replaces the old type, having a single cast iron valve, and is operated

through six small single seated steel valves with a cam shaft similar to those used in automobiles.

RESIGNS FROM PALMER BROTHERS COMPANY

After approximately 50 years of active serv-

ice with the company, George S. Palmer of New London has retired as president of Palmer Brothers of that city. Ralph H. Melcer, former treasurer of the company, has been elected president to succeed Mr. Palmer. William H. Reed will fill the position of treasurer, Miss Theodore Palmer was elected vice-president and Howard Palmer secretary.



"Number 3553"

520,000 pounds of fish, 90% of which was haddock, recently set a new high record for the amount of fish handled in one week by the Atlantic Coast Fisheries Corporation of Groton.

FISHERMAN'S LUCK

Four trawlers, discharging a total catch of

SCOVILL HEAD ON NEW HAVEN BOARD

E. O. Goss, president of the Scovill Manufacturing Company of Waterbury, has been elected a director of the New York, New Haven and Hartford Railroad to succeed the late Harris Whittemore of Naugatuck.

PRODUCES NEW GEAR SHIFT

The Welker-Hoops Manufacturing Company of Middletown has leased the former Westinghouse plant in that city and will there manufacture a new automatic gear shift for automobiles. The gear shift, which is the invention of Benjamin Schmidt, an engineer for the Welker-Hoops Company, operates on an entirely new principle, through the instrument

board instead of through the floor as gears are operated at the present time.

"Welco Gearshift" is the name of the new product and Mr. Schmidt has been at work on the device since 1913. It has received factory tests and is now being tested by the Chrysler, Dodge, Hupmobile and Reo factories.

Machinery and equipment is being installed and it is thought that production can be under way by March, when 300 to 400 additional employes will be required. Operation of the present plant of the company, where automobile accessories are made, will be continued.

KOPPERS COMPANY ADD TO PROPERTIES

The Koppers Company, subsidiary of the United Gas and Improvement Corporation, has purchased coal properties in West Virginia covering approximately 27,000 acres, and including the Houston Coal and Coke Company, Houston Collieries Company, Keystone Coal and Coke Company, King Coal and Coke Company and Tidewater Coal and Coke Company. The price paid is said to be in the neighborhood of \$20,000,000.

New Haven will be the eastern base of the company and coal will be shipped from Hampton Roads by colliers.

TO MAKE PRATT & WHITNEY MOTORS IN GERMANY

The manufacturing rights to its air-cooled aviation motors have been given by the Pratt & Whitney Aircraft Company of Hartford to the Bavarian Motor Works of Munich, Germany. The Bavarian Company is a recognized leader in the foreign manufacture of engines for commercial ships and its adoption of the Pratt & Whitney air-cooled radial engine is considered a significant advance of the American product.

LITTLE—BUT, OH MY!

Connecticut, according to a recent study made by the National Industrial Conference Board, ranks eighth among all states in the number of manufacturing plants. New York, contrary to the general belief, is shown to be a state of small industries, the average number of wage earners employed per manufacturing establishment being 32, as against an average of 92 for Michigan, 79 for Connecticut, 61 for Ohio, 59 for Massachusetts, 58 for Pennsylvania, 52 for New Jersey and 44 for Illinois. For the eight leading states of the nation the following figures were given:

State	Number of Plants	Number of Wage Earners	Average Wage Employe Per Plant
New York	33,393	1,066,202	32
Illinois	14,117	622,368	44
New Jersey	8,204	425,377	52
Pennsylvania	17,298	999,460	58
Massachusetts	10,027	591,438	59
Ohio	11,137	676,742	61
Connecticut	3,062	242,362	79
Michigan	5,600	515,494	92

The Department of Commerce has announced that Connecticut exports for the second quarter of 1927 exceeded those of the same period in 1926 by \$1,214,857. Connecticut ranked second among New England states, Massachusetts being first and Rhode Island third. Massachusetts' total exports for the three months period were valued at \$30,319,510, Connecticut's at \$12,761,379 and Rhode Island's at \$3,533,423.

In the wealth list Connecticut ranks first in all New England, according to the Conference Board, with a per capita wealth of \$3,842. Massachusetts follows with \$3,546, New Hampshire comes next with \$3,449, Rhode Island is fourth with \$3,193, Maine fifth with \$2,877 and Vermont last with \$2,639. Nevada, which ranks highest of all states in the Union, has a per capita wealth of \$7,299.

The total wealth of each New England state has been computed as follows:

Massachusetts	\$14,697,000,000
Connecticut	6,039,000,000
Maine	2,264,000,000
Rhode Island	2,168,000,000
New Hampshire	1,559,000,000
Vermont	930,000,000

ADVERTISES BY RADIO

J. and J. Cash, Inc., of South Norwalk, makers of Cash woven labels, are broadcasting daily between 10 and 11 A. M. over station WGL. Anyone picking up the message may, by writing to the company, secure a set of especially woven labels. Many replies have been received, several from ships far out at sea.

TO DEMONSTRATE SILK CLASSIFICATION IN JAPAN

William C. Cheney of Cheney Brothers, South Manchester, is a member of the committee appointed by the Silk Association of America, which will sail for Japan on March 30 to demonstrate approved methods of raw silk classification to Japanese reelers and raw

silk dealers. The committee, which will visit Japan at the urgent invitation of the Raw Silk Association of Japan, the official organization representing Japanese filatures, will return the latter part of May.

The methods to be demonstrated have been adopted by the Classification Committee of the Silk Association of America, which has

been endeavoring for some time to secure international uniformity of classification.

Horace B. Cheney of Cheney Brothers was elected a director of the Broad Silk Manufacturers Division of the Silk Association at a meeting held recently in New York.

BUILDING SUBMARINES IN CONNECTICUT

A submarine, built for the Spanish Government by the Sociedad Espanola de Construccion Naval, licensee of the Electric Boat Company of New London, has established a new submersion record. The submarine, which is of the B class and designed in New London, is one of six just completed for Spain. It remained under water 72 hours, the crew suffering no ill effects.

The Electric Boat Company, parent company of the New London Ship and Engine Company, succeeded the Hol-

land Torpedo Boat Company and designed the first submarines in the United States and British navies.

It has since designed boats for Russia, Italy, Spain, Japan, Holland, several South American and other countries. Desiring to substitute oil engines for the gasoline engines formerly in use, their engineers were sent abroad to study the Diesel engines then

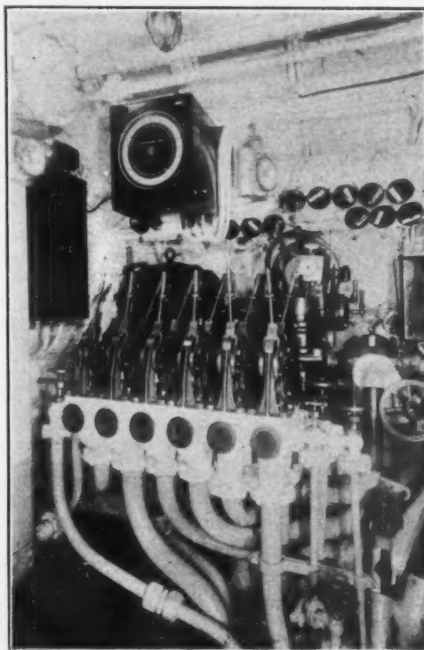
being developed and as a result the New London Ship and Engine Company was formed to build Diesel engines and special machinery, and later equipped to build all types of hulls.

The success of the company's work for the Spanish Government was responsible for the formation of the Sociedad Espanola de Construccion Naval, licensed to build in Spain on plans and patents originated at New London.

On this and the following page are shown several views of the R1, one of two submarines designed and built at New London for the Peruvian Government. These boats established a unique record in making a non-stop trip to the Canal Zone under their own power at the time they were turned over to the Peruvian Government. The R3 and R4 are now under construction at New London and



Launching of the Submarine R1 built at New London for the Peruvian Government



Submerging Control and Fathometer on the R1

will be delivered this year. The R1 was recently reported as in collision with the Peruvian warship *Almirante Grau* during manoeuvres, but no loss of life nor injuries to personnel was sustained.

The New London Ship and Engine Company is the lowest bidder on ten auxiliary Diesel engines to be built for the United States Shipping Board and second lowest bidder on the larger engines. Eleven bids were opened by the Shipping Board all on 500 H. P. engines for installation in vessels to be converted from coal to oil.

LEAVES BRIDGEPORT BRASS

Carl F. Dietz, president of the Bridgeport Brass Company, has resigned from that company. Mr. Dietz, who succeeded the late F. J. Kingsbury as president, when the latter became chairman of the board of directors, came to the Bridgeport Brass Company in 1921 from the Norton Company of Worcester. He is a member of the board of directors of the Manufacturers' Association of Connecticut and chairman of its committee on Industrial Relations.

R. T. Kent, general manager of the company, has also resigned and Ralph Day, manager of the Hastings plant of the American Brass Company and formerly manager of the Waterbury branch, has been chosen to succeed him.

AN OPERATING RECORD

The Goodyear Cotton Mills at Killingly have operated for five years, full time day and night, shutting down only on Sundays. The company, which is a subsidiary of the Goodyear Tire and Rubber Company of Akron,

Ohio, has 400 employees, divided into day and night shifts and makes tire fabrics.

MOVING TO HARTFORD

The Smithco Auto Safety Control Company, now of Milford, Massachusetts, has announced that it will move to Hartford on or about March 1. The company, of which Robert Smith is president, manufactures an electrically operated stopping device which controls the brakes and clutch of a car should an accident happen to the driver and his hands leave

the wheel.

GOODYEAR RUBBER ENLARGES MIDDLETOWN PLANT

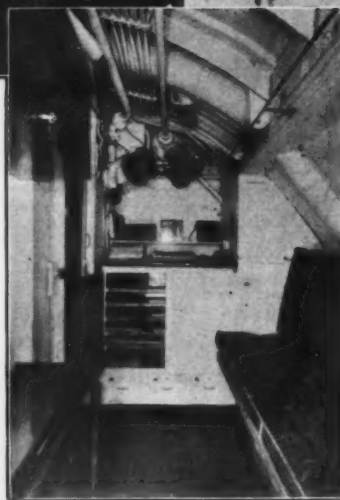
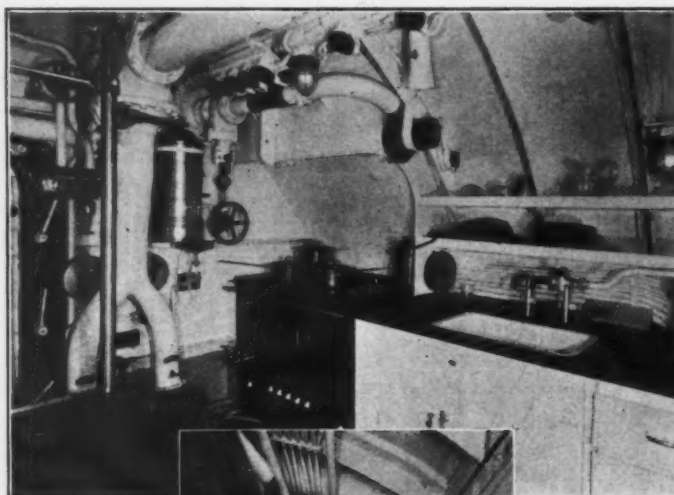
The Lambertville Rubber Company of New Jersey has been absorbed by the Goodyear Rubber Company and rubber footwear formerly made at the New Jersey division will be made at the Middletown plant. The Middletown factory will be closed for two weeks to allow for the transfer of machinery and equipment from New Jersey.

BRIDGEPORT GENERAL ELECTRIC TO EXPAND

The General Electric Company of Bridgeport has asked the city to sell it thirty acres of land immediately joining its present property, on which it proposes to erect additional factory buildings.

ICE CREAM COMPANIES IN BIG MERGER

By vote of the stockholders, Eastern Dairies, Inc. and the General Ice Cream Corporation will be consolidated, the merger involving about \$20,000,000. Eastern Dairies, Inc. was formed in 1925 when it consolidated important eastern interests, including the New Haven Dairy Company and Tait Brothers, Inc.



Above: Galley of the R1
Below: Officers' Quarters

Industrial Relations

The Outlook for 1928

THE year just closed was one of mixed tendencies. Industrial activity in Connecticut, as measured by man hours worked in selected factories, averaged about 4% below the year before. Contrariwise, an upward trend was shown by other Connecticut indices, such as raw cotton and silk consumption, electric current generated, and metal tonnage shipped from selected Connecticut stations. Man-hour activity is not necessarily a measure of production, since output per worker tends to increase yearly through improvement in production technic; but in the face of a decline in basic production — 7% in pig iron, 8% in steel ingots, 22% in automobiles, and 1% in building — the decrease in man-hour activity must be taken as an indication of a falling-off in Connecticut production.

Distribution Situation Brighter

Mail order and chain stores business in 1927 showed a substantial increase over the year previous. On the other hand, department store sales, probably a more representative index of average buying activity, increased throughout the country only about 1%. Connecticut retail business appears to have held a fairly good level. Hartford stores, for instance, showed gains of from 3% to 5%.

Wholesale merchandise trade, in 1927, however, was $3\frac{1}{2}\%$ below the previous year through the country as a whole. This, together with the records of increased transportation efficiency, would seem to point to bare warehouse shelves, and probably to a continuance of the short-commitment policy of buying.

The nation's railroads, incidentally, made encouraging progress. Revenue ton miles fell off 3% and carloadings $2\frac{1}{2}\%$, and the result was a decrease in gross income of \$225,000,000. Yet by increased operating efficiency, they held the decrease in net income down to \$125,000,000.

Money Easy

In spite of widespread demands for capital, especially in the security markets, and in spite of a reversal of international gold movements, either of which would ordinarily lead to rising interest rates, money remained easy. The present Federal Reserve policy of credit expansion is partly responsible for this phenomenon, but Professor Sprague of Harvard attributes it rather to savings, and our Connecticut experi-

ence would seem to give support to his stand. Per capita savings deposits have again increased, thus adding another record to their almost uninterrupted growth since before the war. General deposits in banks of the state gained \$100,000,000 in 1927, while Putnam & Co. of Hartford estimate that corporate dividends for stock-holders in the Hartford district will exceed those of the last new year by \$1,000,000.

What May We Expect?

Prophetic vision in business is rarer, and its remaining practitioners are more hesitant than a few years ago, but there are a few things which we may look forward to with reasonable confidence. Since 1922, the man-hour curve for Connecticut has pointed upward at the beginning of every year, even the especially bad one of 1924. An out-turn of five million cars, and a fairly even building year are predicted for 1928; and Connecticut manufactures primary and secondary materials for both of these industries. Purchasing power, the fundamental factor underlying prosperity, is plentiful and well diffused, as is evidenced by the continuing high wage and employment level, by the improved purchasing power of the farmer, and by the absorption of new securities, estimated by Halsey-Stuart & Company at nine billion dollars in 1927. The year-end saw an upturn in unfilled steel orders and steel scrap prices, both of which are good omens. The election shadow is not so menacing as in 1924, when a LaFollette regime impended, and when the oil scandals were unsettling public confidence. Money rates may stiffen slightly if the present pull from all quarters continues, but as the administration seems committed to the gold stabilization of foreign currencies, and as it can only be effected while money is easy, there is justification for expecting a Federal Reserve policy which will make for continued easy money, although perhaps at a higher level.

In general, the year opens auspiciously with many factors justifying the hope of an active winter for Connecticut industry. Moreover, a stiffening of commodity prices, which is expected by some economists, and which was foreshadowed by the temporary upturn of last fall, will tend to lessen the extreme keenness of competition in some lines, and so give manufacturers something like the margin of profit they deserve.

LETTING THE WHOLESALER DETERMINE HIS OWN DISCOUNT

(Continued from page 10)

ise to get behind our valves during the coming year. In that event, the salesman would probably say "O. K." and score the point for the jobber, but with the proviso that the promise must be lived up to. In cases where the wholesaler was not willing to make promises, the salesman would let him run on his old discount until he decided to come in on the plan.

The new discounts were put into effect just as soon after March, 1925, as the jobber could be interviewed, and the plan took such hold that today there is not a reputable jobber in the country who is not doing business with us on this basis. As worked out, the new system did cut some discounts down and did raise others. And it is interesting that in many cases it was just some apparently small point like being willing to co-operate more fully or agreeing to make a quarterly report that gave jobbers a larger discount.

The first season, our pointage values were not on the best scale, but essentially the plan was recognized as fair, and these outs have all been cleared up in the three years that the plan has been in effect. Occasionally a jobber would not accept the plan, but usually the reason was that the picture of it had not been clearly painted for him. An interesting case of this sort was that of a Spokane wholesaler who for two years had not sold a single Hoffman valve. He would not stock our line.

I called on him, met him, and outlined our plan very carefully. "Where is it unfair?" I asked at the end of my story.

The jobber hesitated a second; then he confessed: "I think it's the fairest plan I ever saw."

Getting his co-operation was entirely a question of drawing for him a complete picture of the impartiality of the idea, and he is today giving us a splendid business and at a very handsome profit to himself.

On the point of 90-day stock and quarterly reports, let me say that we send the reports from our central office to the jobber at the proper time to show him where he stands as per his agreement. And as this minimum stock basis is not rigid but is determined according to his local conditions and special requirements, the jobber has no trouble keeping up to it. Then to give him additional support we mail

to dealers all over the country a list of the names of Hoffman wholesalers so that every heating contractor or plumber knows exactly where he can quickly and easily buy our valves. This list, corrected every three months, not only advertises the jobber but also shows him that we are doing our part to co-operate to increase his sales.

The benefits of the discount plan have been many.

First of all, this method of rating has been, as I said, an important reason for our business more than doubling in the last two years.

Second, it has enabled us to meet every jobber with a concrete reason why his discount should or should not be raised. No longer is there the chronic dissatisfaction of the jobber who thinks someone else is being done better by. If a wholesaler thinks his competitor is being favored, he can sit down without consulting us and score that competitor for his own satisfaction and find out just why that man is favored.

Third, the plan has brought general goodwill because the wholesaler determines his own discount in plain figures by a simple system that clearly shows him how he can increase that discount if he really wishes to do so by working closer with the manufacturer.

This system is workable and profitable to both the distributors and the company. We believe in it and they believe in it. It is this mutual feeling of trust that contrasts so sharply with ordinary jobber relations and makes us feel our plan is a success.

It's good to have money and the things that money can buy, but it's good, too, to check up once in awhile and make sure you haven't lost the things that money can't buy.

— Lorimer.

Charles Lawrence, president of the Wright Aeronautical Corporation and inventor of the Wright Whirlwind Motor that propelled the Spirit of St. Louis across the Atlantic, was present at a meeting of notables planning a dinner for Lindbergh.

"Lawrence," said someone, "this is hardly fair. Your motor made the flight possible and you are getting little credit for it."

Lawrence thought a moment and replied, "It was my motor and it stood the test—but let me ask, can any of you remember the name of Paul Revere's horse?"

Ideals are like stars; you will not succeed in touching them with your hands, but like the sea-faring man on the desert of waters, you choose them as your guides, and, following them, you reach your destiny.

— Carl Schurz.

TAX DECISIONS

The Board of Tax Appeals, reversing a previous decision, has held that loss sustained through damage to an automobile used either for pleasure or business, is deductible from income tax. This may be deducted only in case the motorist is not compensated for his loss by insurance or otherwise and members should be particularly careful on this point.

The Board of Tax Appeals has ruled that the amortization allowance to which a taxpayer is entitled under Section 234 of the Revenue Act of 1918 on facilities acquired for production of articles contributing to the prosecution of the war, but used in peace-time operations is the difference between the cost of such facilities and their post-war value, determined in the light of all conditions surrounding the business during the period between the end of the war and March 3, 1924. Both of these decisions in full will be sent on request.

There have been a number of important decisions in regard to doing business in various states and members who desire to be kept informed concerning changes in the laws of certain states may always secure information from the Association.

EMPLOYERS

Why not get the *right* man for that position?
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M.A.C.'s Views on Current News

"Congressman La Guardia of New York tore up his speech after taking a ride on the submarine 'S8.' Wonder if we couldn't arrange for all Congressmen to take a submarine ride.

* * *

And now from cultured Newburyport, Massachusetts, we have the following utterances of the new mayor, Honorable Andrew J. Gillis: "What in the hell! We won, didn't we, and don't the winners get the gravy? I am going to put in some damn good fellows—I am going down to the cop station and tell those flat feet something for their good."

* * *

News item—"Dudley DeAlavinge grabbed King Albert by the seat of the trousers and drew him into a position which balanced the bob-sled for the rest of the slide." All this happened at St. Moritz. We have often wanted to get a king by the seat of the pants.

* * *

Headline—"Geologist says Europe never touched America." If we remember correctly they made a pretty big touch about the time of the war.

* * *

We wonder whether it is heredity or environment that causes the flapper to attempt to pull her dress over her knees when she knows that it is never going to reach.

* * *

We ought to arrange it so that all floods would be in China or other heathen countries. It would not be difficult to get funds then.

* * *

Somebody ought to introduce a bill to have straps installed in the United States Senate. There are so many there without seats now, including Messrs. Smith and Vare.

* * *

We could never understand why prohibition enforcement was placed under the Treasury Department. It seems to us it ought to be in the Interior Department.

* * *

We do not hear much any more of "Peeping Toms." They don't need to peep—they can look.

Transportation

MEETING OF NEW ENGLAND SHIPPERS' ADVISORY BOARD

The quarterly meeting of the New England Shippers' Advisory Board was held in Worcester on January 11. Interested members may receive a complete transcript of the proceedings of this meeting by applying to G. C. Randall, 504 Board of Trade Building, Boston, Massachusetts. One of the principal actions of the body was to reduce the meetings from three to two per year. The annual meeting of the Board will be held in Boston in June. The September meeting of the Board, which is the ninth regular meeting, will be held in Bridgeport, Connecticut.

NEW ENGLAND DEMURRAGE COMMISSION

The question which has been discussed pro and con between shippers and New England carriers in regard to the type of forms to be submitted to A. G. Thomason, New England Demurrage Commissioner, was finally settled at a meeting of the Contact Committee of the New England Shippers' Advisory Board also held in Worcester January 11. The carriers unanimously agreed to furnish the Commission with such reports as have been asked for by it.

ROD CASE — I. & S. 3029

New England iron and steel concerns who were interested in the above case, which arose from an attempt of the carriers to remove rods in coils from the billet list and place them in fifth class, were represented at the hearing held before Commissioner Butler in Pittsburgh on January 30. Upon the successful outcome of this case depends the life of certain Connecticut industries.

SOUTHWESTERN RATE CASE — I. C. C. 13535

Representatives of eastern industries met at the headquarters of the Merchants' Association in New York on January 19 in order to prepare arguments for use in the Southwestern Rate Case. J. J. Hickey, transportation counsel, attended in behalf of the Association.

MEETING OF THE TRAFFIC COMMITTEE

The monthly meeting of the Traffic Committee of the Association was held at the Waterbury Club in Waterbury on January 18. As usual, representatives of the New York, New Haven & Hartford Railroad, the American Railway Express and the Connecticut Company attended the joint conference.

Members who have not yet availed themselves of the opportunity offered by these

monthly meetings to present their complaints on service, claims, rates, etc., should ask for further information.

MOTOR TRUCK REGULATION

Date for oral argument in I. C. C. 18300 has been set for February 10 in Washington before the Interstate Commerce Commission. Representatives of the Association who attended the hearings in New York, Boston and Washington will be present. A report on bills concerning the regulation of motor trucks, now pending in Congress, has been prepared for distribution to interested members.

ENLARGED TRANSPORTATION DEPARTMENT

In accordance with authority granted at the annual meeting of the Association, the Traffic Department has been enlarged. The additions in personnel include the retaining of a transportation attorney and a rate expert. With the increased personnel and facilities the Association is now in a position to handle expeditiously all transportation problems of members. Before members employ outside counsel or before they place their transportation cases in the hands of any organization, they should communicate with the Transportation Department of the Association.

TRUCK REFLECTORS

The Transportation Department has conferred with the State Department of Motor Vehicles and has made a study of the use of truck reflectors. Interested members should communicate with headquarters.

ESTABLISHMENT OF TRAFFIC COURSES

Realizing that many executives, transportation managers and shipping clerks have for long desired a short, practical course in traffic management, the Association, through its Transportation Department, has set up in Waterbury, New Haven, New Britain and Hartford courses in traffic management. Full details of the opportunities offered by these courses may be received by applying to the Association's headquarters.

A FULL DOCKET

As indicative of the numerous types of transportation problems now being handled by the Transportation Department of the Association it may be pointed out that the Association is a party to nineteen cases before the Interstate Commerce Commission and various committees and tribunals of the carriers.

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In this department members may list without charge any new or used equipment or supplies. All copy must be in the hands of the editor by the fifteenth day of the month preceding publication.

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Employment Service

This department is open to members free of charge. All copy must be in the hands of the editor by the fifteenth day of the month preceding publication.

EXPORT MAN—Age 28. Married. University graduate, School of Foreign Service with special courses in law and economics. Held positions of credit manager and market analyst, vice-president in charge of advertising and sales for export corporations. Travel includes Europe, Asia Minor and Africa. Address P. W. 306.

ENGINEER—Thoroughly familiar with Bedaux system. Wishes to connect with some manufacturing concern where his experience would be of value, particularly one planning change from day rate payment to system based on scientific study. Address P. W. 307.

PRODUCTION SUPERINTENDENT—Age 29. Married. M. I. T. graduate in Engineering Administration (Industrial Engineering and Business Administration). Six years experience in factory production including production control, stores, time study, factory costs and foremanship. Can also handle purchasing and cost accounting. Address P. W. 308.

EXECUTIVE—Man experienced in various lines of manufacturing is desirous of making connection with a sound business where he can invest some capital and take an active part—administrative or selling. Understands accounting, sales, collecting, credits and costs. Address P. W. 309.

COMPTROLLER OR AUDITOR—Experienced as statistician, public accountant in charge of audits and investigations and comptroller. Desires position as comptroller, general auditor or similar financial executive. Address P. W. 310.

FINANCIAL EXECUTIVE—Age 42. Twenty years manufacturing experience from bookkeeper to manager. Desires position as manager or departmental manager, especially interested in production work. Will also sell for reputable concern with good product. Address P. W. 311.

COST ACCOUNTANT—Age 24. Graduate of accountancy. Diversified office and accounting experience. Desires position with growing commercial or industrial concern. Address P. W. 312.

SALESMAN—Age 27. Married. Experience in selling real estate, insurance, business service, grain and feed. Also done statistical work. Desires advertising or sales. Address P. W. 313.

CLERK—Man familiar with general office work desires position in that capacity or in receiving and shipping department. Has had seven years experience in a brokerage firm and two years in manufacturing. Address P. W. 314.

PRODUCTION ENGINEER—University graduate mechanical engineering. Courses in industrial and personnel management also. Experienced in planning and production engineering, personnel and statistical work. Address P. W. 315.

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